IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 9TH FEBRUARY 2007 / 20TH MAGHA 1928

WP(C).No. 4523 of 2007(L)

PETITIONER:

HOTEL DOUBLOON, KALLAMBALAM REP.BY MANAGING PARTNER, R.MANILAL.

BY ADV. SRI.R.ANILKUMAR
SRI.P.BANI

RESPONDENTS:
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1. **STATE OF KERALA REP.BY SECRETARY OF TAXES, SECRETARIAT, THIRUVANANTHAPURAM.**

2. **ASSISTANT COMMISSIONER (ASSESSMENT-III), SPECIAL CIRCLE, THIRUVANANTHAPURAM.**

3. **DEPUTY COMMISSIONER, COMMERCIAL TAXES, KOLLAM.**

4. **SALES TAX APPELLATE TRIBUNAL, THIRUVANANTHAPURAM, REPRESENTED BY SECRETARY.**

5. **TAHASILDAR, CHIRAYINKEEZHU, ATTINGAL.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.4523 OF 2007-L

Judgment

The petitioner challenges Ext.P4 order, which is a fresh assessment order, passed in the light of Ext.P3 order of the Sales Tax Appellate Tribunal. Against Ext.P4, the petitioner has got remedies under the provisions of the KGST Act. Therefore, it is unnecessary for this Court to entertain this Writ Petition. Accordingly, it is closed without prejudice to the contentions of the petitioner.

09.02.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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